

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROBERT W. RUDOWSKI,
also known as
ROBERT W. RUDOWSKI II;
BARBARA E. RUDOWSKI;
OPTION ONE MORTGAGE
CORPORATION;
QUICK BRIDGE FUNDING LLC;
and,
SAINT CLAIR COUNTY,
MICHIGAN,

Defendants.

Case No. 2:24-cv-12785

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to (1) reduce to judgment unpaid federal income tax liabilities owed by Robert W. Rudowski and Barbara E. Rudowski; (2) reduce to judgment unpaid trust fund recovery penalties (“TFRPs”) owed by Robert W. Rudowski; and, (3) enforce the associated federal tax liens against certain real property belonging to Robert W. Rudowski and Barbara E.

Rudowski. For its complaint, the United States alleges as follows:

JURISDICTION AND PARTIES

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7402(a) and 7403 and 28 U.S.C. §§ 1331, 1340, and 1345.

2. Defendant Robert W. Rudowski, also known as Robert W. Rudowski II, resides in Saint Clair, Michigan, within this judicial district, and a substantial portion of the events giving rise to this action occurred within this judicial district.

3. Defendant Barbara E. Rudowski resides in Saint Clair, Michigan, within this judicial district, and a substantial portion of the events giving rise to this action occurred within this judicial district. Barbara E. Rudowski is the wife of Robert W. Rudowski.

4. Defendant Option One Mortgage Corporation is joined as a party because it may have a lien or claim an interest in the property described below.

5. Defendant Quick Bridge Funding LLC is joined as a party because it may have a lien or claim an interest in the property described below.

6. Defendant Saint Clair County, Michigan, is joined as a party because, as the local taxing authority, it may have a lien or claim an interest in the property described below and to place it on notice of this Court's jurisdiction over the property such that any local tax liens that have priority over federal tax liens under 26 U.S.C. § 6323(b)(6) will be satisfied in a judicial sale under this Court's

authority but that the property may not be sold under other procedures during the pendency of this action.

7. The real property upon which the United States seeks to enforce its tax liens is located at 6383 Briggeman Road, Saint Clair, Michigan, (the “Real Property”) and has a legal description as follows:

BEGINNING AT A POINT DISTANT EAST 1,016 0 FEET FROM THE NORTHWEST CORNER OF SECTION 28, THENCE CONTINUING EAST 287 2 FEET, THENCE SOUTH 00 DEGREES 15 MINUTES 50 SECONDS EAST 2,695 50 FEET; THENCE SOUTH 89 DEGREES 46 MINUTES WEST 210 0 FEET, THENCE NORTH 00 DEGREES 15 MINUTES 50 SECONDS WEST 1,590 57 FEET, THENCE NORTH 83 DEGREES 26 MINUTES 20 SECONDS WEST 83 58 FEET ALONG THE CENTERLINE OF PAULY DRAIN, THENCE NORTH 00 DEGREES 02 MINUTES 20 SECONDS EAST 1,096 24 FEET ALONG THE CENTERLINE OF BRANCH NO. 1 OF PAULY DRAIN, TO THE POINT OF BEGINNING, SECTION 28, TOWN 5 NORTH, RANGE 16 EAST, TOWNSHIP OF ST CLAIR, ST CLAIR COUNTY, MICHIGAN.

Parcel Number 74-30-028-1002-100.

Meaning to describe the property conveyed to Robert W. Rudowski II and Barbara E. Rudowski, husband and wife, by Warranty Deed of Thomas E. Kaczperski and Paulette M. Kaczperski, husband and wife, dated July 10, 2006, and recorded with the St. Clair County Register of Deeds at Liber 3583, Page 444, on July 14, 2006.

COUNT ONE
Claims Against Robert W. Rudowski and Barbara Rudowski to Reduce
Income Tax Liabilities to Judgment

8. The United States incorporates by reference paragraphs 1 through 3 as if specifically realleged herein.

9. Robert W. Rudowski and Barbara E. Rudowski filed joint federal income tax returns for tax years 2014 and 2016.

10. A delegate of the Secretary of the Treasury made joint assessments against Robert W. Rudowski and Barbara E. Rudowski for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of August 9, 2024, including assessed and accrued late-payment penalties under 26 U.S.C. § 6651 and penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, costs, and statutory interest, and after applying all abatements, payments, and credits, as follows:

Tax Type	Tax Period	Assessment Amount	Assessment Date	Amount Owed Through 8/9/2024
1040	2014	\$34,318.00	6/8/2015	\$21,149.45
1040	2016	\$31,834.00	11/13/2017	\$9,079.94
Total				\$30,229.39

11. Despite proper notice and demand, Robert W. Rudowski and Barbara E. Rudowski failed, neglected, or refused to fully pay the liabilities described in paragraph 10, and after the application of all abatements, payments, and credits,

they remain liable, jointly and severally, to the United States in the amount of \$30,229.39, plus statutory additions including interest accruing from and after August 9, 2024.

COUNT TWO

Claims Against Robert W. Rudowski to Reduce TFRP Liabilities to Judgment

12. The United States incorporates by reference paragraphs 1 and 2 as if specifically realleged herein.

13. On or about April 27, 2010, Robert W. Rudowski incorporated Night Hawk Sleep Systems, Inc., of which he was and remains the President, Treasurer, Secretary, and Director.

14. Robert W. Rudowski was a person required to collect, truthfully account for, or pay over the employment taxes of Night Hawk Sleep Systems, Inc.

15. Robert W. Rudowski willfully failed to collect, truthfully account for, or pay over the employment taxes of Night Hawk Sleep Systems, Inc., for the quarterly tax periods ending June 30, 2012, September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013, September 30, 2013, and December 31, 2013.

16. A delegate of the Secretary of the Treasury made TFRP assessments under 26 U.S.C. § 6672 against Robert W. Rudowski for the periods, on the dates, and in the amounts described below. The amounts represent the unpaid portion of employment taxes withheld from the wages of employees of Night Hawk Sleep

Systems, Inc. These assessments have amounts owed with interest and costs as of August 9, 2024, as follows:

Tax Type	Tax Period	Assessment Amount	Assessment Date	Amount Owed Through 8/9/2024
6672	201206	\$36,062.38	11/17/2014	\$43,776.91
6672	201209	\$33,842.79	11/17/2014	\$52,025.91
6672	201212	\$40,895.91	11/17/2014	\$64,116.91
6672	201303	\$35,507.99	11/17/2014	\$55,669.66
6672	201306	\$43,477.15	11/17/2014	\$68,163.78
6672	201309	\$30,967.14	11/17/2014	\$48,550.54
6672	201312	\$5,778.58	11/17/2014	\$9,059.72
Total				\$341,363.43

17. Notice of the liabilities described in paragraph 16 was given to, and payment demanded from, Robert W. Rudowski.

18. Despite proper notice and demand, Robert W. Rudowski has failed, neglected, or refused to fully pay the liabilities described in paragraph 16, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$341,363.43, plus statutory additions including interest accruing from and after August 9, 2024.

COUNT THREE
Claim Against All Parties to Enforce Federal Tax Liens Against Real Property

19. The United States incorporates by reference paragraphs 1 through 18 as if specifically realleged herein.

20. Robert W. Rudowski and Barbara E. Rudowski jointly obtained title to the Real Property by deed dated July 10, 2006.

21. Because Robert W. Rudowski and Barbara E. Rudowski neglected, refused, or failed to pay the liabilities described in paragraphs 10 and 16 after notice and demand, federal tax liens arose pursuant to 26 U.S.C. §§ 6321 and 6322 on the dates of the assessments and attached to the Real Property.

22. Notices of Federal Tax Lien (“NFTL”) were filed with the St. Clair County Register of Deeds, Michigan, in accordance with 26 U.S.C. § 6323(f) as follows:

Type of Tax	Tax Periods Ending	Date NFTL Filed
TFRP	06/30/2012; 09/30/2012; 12/31/2012; 03/31/2013; 06/30/2013; 09/30/2013; 12/31/2013	01/02/2015
Income	12/31/2014	07/21/2015
Income	12/31/2016	01/02/2018

23. The United States is entitled to enforce the federal tax liens described in paragraph 21 against the Real Property pursuant to 26 U.S.C. § 7403 and to have the entire Real Property sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of sale, including any expenses incurred to secure and maintain the Real Property; second, to Saint Clair County, Michigan, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the United States to pay the liabilities described above, except to the extent that another party appears in this case and the Court determines that such party has a superior right, title, claim, lien, or interest.

WHEREFORE, Plaintiff United States of America requests the following relief:

A. Judgment against Defendants Robert W. Rudowski, also known as Robert W. Rudowski II, and Barbara E. Rudowski, jointly and severally, for income tax liabilities for the periods ending December 31, 2014, and December 31, 2016, in the amount of \$30,229.39, plus statutory additions accruing from and after August 9, 2024, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. Judgment against Defendant Robert W. Rudowski, also known as Robert W. Rudowski II, for trust fund recovery penalty liabilities under 26 U.S.C. § 6672 in regard to the employment taxes of Night Hawk Sleep Systems, Inc., for the quarterly tax periods ending June 30, 2012, September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013, September 30, 2013, and December 31, 2013 in the amount of \$341,363.43, plus statutory additions accruing from and after August 9, 2024, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. §1961(c);

C. A determination that the United States has valid and subsisting federal tax liens under 26 U.S.C. §§ 6321 and 6322 securing the liabilities described in paragraphs A and B on the Real Property;

D. An order enforcing the federal tax liens securing the liabilities described above pursuant to 26 U.S.C. § 7403 against the Real Property by ordering the sale of the entire Real Property in a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of the sale, including any expenses incurred to secure and maintain the Real Property; second, to the Defendant Saint Clair County, Michigan, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the

Plaintiff United States to pay the liabilities described in paragraphs A and B, except to the extent that another party appears in this case and the Court determines that such party has a superior right, title, claim, lien, or interest;

E. That the Court determine that the failure by any defendant other than the Defendant Robert W. Rudowski, also known as Robert W. Rudowski II, the Defendant Barbara E. Rudowski, and Defendant Saint Clair County, Michigan, to timely appear and plead a right, title, claim, lien or interest in the Real Property shall result in a default being entered against that party, and a default judgment finding that said party has no right, title, claim, lien, or other interest in the Real Property; and,

F. The United States of America shall recover its costs and be awarded such other and further relief as the Court determines is just and proper.

DAVID A. HUBBERT
Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice

/s/ Kimberly R. Parke
KIMBERLY R. PARKE
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55
Washington, DC 20044-0055
202-353-0300 (v) / 202-514-5238 (f)
Kimberly.Parke@usdoj.gov

Of Counsel:

DAWN N. ISON
United States Attorney
Eastern District of Michigan

KEVIN ERSKINE (P69120)
Assistant United States Attorney
Eastern District of Michigan
211 W. Fort Street, Ste. 2001
Detroit, MI 48226
Tel: (313) 226-9610
Email: Kevin.Erskine@usdoj.gov